REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Thursday, 18th May 1961 / 28th Vaisakha 1883 [No. 54

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 9759|60|Law (E) 3.

Dated, Trivandrum, 18th May, 1961|28th Vaisakha, 1883.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the President on the 6th day of May, 1961.

By order of the Governor,

P. NARAYANASWAMI,
Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM. 1961.

ACT 16 OF 1961

THE VALIAMMA THAMPURAN KOVILAKAM ESTATE AND THE PALACE FUND (PARTITION) ACT, 1961

An Act to make provision for the partition of the Valiamma Thampuran Kovilakam Estate and the Palace Fund.

Preamble.—WHEREAS it is considered necessary to make provision for the partition of the Valiamma Thampuran Kovilakam Estate and the Palace Fund belonging to the family of the Maharaja of Cochin;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Valiamma Thampuran Kovilakam Estate and the Palace Fund (Partition) Act, 1961.

(2) It shall come into force at once.

2. *Definitions.*—In this Act, unless the context otherwise requires,—

(a) "Board" means the Board of Trustees appointed under Section 3 of the Proclamation;

(b) "Estate" means the Valiamma Thampuran Kovilakam Estate and all properties belonging to the said Estate;

(c) "Maharaja of Cochin" means the Ruler of the former State of Cochin within the meaning of clause (22) of Article 366 of the Constitution of India;

(d) "Member" means a member of the family of the Maharaja of Cochin;

(e) "Palace Fund" shall have the same meaning as in clause (c) of section 2 of the Proclamation;

(f) "Proclamation" means the Proclamation (IX of 1124), dated 29th June, 1949 promulgated by the Maharaja of Cochin.

3. *Maharaja of Cochin to order partition.*—(1) Notwithstanding anything contained in section 22 of the Proclamation, if a request in writing is made by the majority of the major members, and the Maharaja of Cochin is satisfied that in the interests of the family it would be desirable to partition the Estate and the Palace Fund, among all the members, he may declare his decision to effect a partition under his supervision and control, and direct the Board to proceed with the partition.

(2) The decision of the Maharaja of Cochin under sub-section (1) shall be published by the Board in the Gazette in English and Malayalam; and a copy of the notification shall be affixed in a conspicuous place at the office of the Board.

4. *Share of members.*—(1) Each member shall be entitled to an equal share of the Estate and the Palace Fund.

(2) The share obtained by a member on partition shall be the separate property of the member.

(3) A child who is in the womb on the date of the publication of the decision under section 3 and who is subsequently born alive shall have the same right for a share in the Estate and the Palace Fund as any other member as if he or she had been born on or before the date of such publication.

5. *Power to exclude properties from partition.*—(1) Notwithstanding anything contained in section 3, the Maharaja of Cochin may, if he is satisfied that any specified property or properties of the Estate and the Palace Fund shall not be partitioned, but shall remain as common property for the benefit of the family, exclude such property or properties from being partitioned.

(2) Any property excluded under sub-section (1) shall be subject to the management of the Board and the provisions of the Proclamation shall apply to such property.

6. *Execution and registration of partition deed.*—The deed of partition shall be executed on behalf of all the members by the Maharaja of Cochin and the members of the Board and shall be binding on all the members of the family and shall be registered under the provisions of the Indian Registration Act, 1908 (Central Act 16 of 1908).

7. *Suit for partition barred.*—Nothing in this Act shall be deemed to confer on any member the right to institute a suit for partition of the Estate and the Palace Fund.

8. *Personal privileges of the Maharaja not to be affected.*—The partition of the Estate and the Palace Fund under the provisions of this Act shall not be deemed to affect the personal rights, privileges, dignities and titles guaranteed to the Maharaja of Cochin and to the members of his family by the Covenant entered into by the Rulers of Travancore and Cochin for the formation of the State of Travancore-Cochin.

9. *Pay, pension etc., of employees to be a charge.*—The partition of the Estate and the Palace Fund under the provisions of this Act shall not affect the claims of any employee for the pay, gratuity or provident fund due to him immediately before partition and suitable provision shall be made in partition for payment of such amounts out of the Estate and the Palace Fund. The amounts due to the employees by way of pay, gratuity or provident fund shall be a charge on the Estate and the Palace Fund.

10. *Amendment of the Hindu Succession Act, 1956.*—Clause (iii) of section 5 of the Hindu Succession Act, 1956 (Central Act 30 of 1956), shall be omitted with effect on and from the date of the execution of the partition deed under section 6.

11. *Amendment of the Proclamation.*—In the Proclamation (IX of 1124) dated 29th June, 1949, promulgated by the Maharaja of Cochin—

(i) in section 4, for the words "so as to secure representation for each of the four main thavazhies", the words "so as to secure representation, as far as possible, for each of the four main thavazhies" shall be substituted;

(ii) sub-section (2) of section 21 shall be omitted.

REGISTERED NO. M. 7463

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VI] Trivandrum, Thursday, 18th May 1961 / 28th Vaisakha 1883 [No. 55

CONTENTS

Report of the Select Committee on the Kerala Additional Tax on Lands Bill, 1961 and the Bill as reported by the Committee.

PRINTED AND PUBLISHED BY THE S. G. P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1961.

THE KERALA ADDITIONAL TAX ON LANDS BILL, 1961

(Report of the Select Committee)

The Select Committee to which the Kerala Additional Tax on Lands Bill, 1961 was referred, have considered the Bill clause by clause and now submit this, their report, with the Bill as reported by the Committee annexed thereto.

2. The Bill was published in the Gazette Extraordinary dated the 24th March 1961.

3. The Bill was introduced in the Assembly on the 27th March 1961 and the motion for reference of the Bill to a Select Committee was adopted on the same date.

4. The Committee met on the 19th April 1961. The changes proposed by the Committee and the reasons therefor are set out in the following paragraphs:

5. **Clause 2.**—The Committee consider that the notifications issued under sub-clause (2) of this clause should be laid before the Legislative Assembly and be subject to any modification which the Assembly may make. A new sub-clause has accordingly been added to this clause.

6. **Clause 3.**—The Committee feel that the scope of the expression 'tenant' should be made clear and that the expression should have the same meaning as assigned to it in the Kerala Agrarian Relations Act, 1960. An explanation for the purpose has accordingly been inserted in the clause.

7. **Clause 5.—(1) Sub-clause (1).**—The Committee think that the Bill may not be passed sufficiently early to enable the assessees to furnish returns before the 1st June, 1961, as provided in this sub-clause, and that the date should therefore be fixed as 30th September, 1961. The sub-clause has accordingly been modified.

(2) **Sub-clause (2).**—The Committee feel that the last date for the submission of returns in cases where persons come into possession of land subsequent to 1st April, 1961, and thereby become liable to the additional tax, should also be the 30th September immediately succeeding the date on which they came to hold the lands. The sub-clause has been recast for this purpose.

8. **New Clause 8.**—The Committee consider that there should be a provision in the Bill for the provisional assessment of the additional tax in respect of unsurveyed lands, on the lines of section 7 of the Kerala Land Tax Act, 1961. A new clause for this purpose has therefore been inserted.

9. **Clause 9 (Original Clause 8).**—The Committee think that the use of the expression "revision of assessment" in this clause may cause confusion. There is a separate clause providing for revision of assessment by the Board of Revenue. The

revision contemplated by original clause 8 is really a reassessment consequent on change in the extent of holding subsequent to the original assessment and not a revision due to any irregularity or illegality of the original assessment. Hence the clause has been redrafted using the expression "reassessment" instead of 'revision of assessment'. The Committee has also changed the date for furnishing returns by persons who come into possession of land after assessment as the 30th September immediately succeeding the date of coming into possesssion, instead of within two months.

10. **New Clause 12.**—The Committee feel that there should be a provision to refer to the District Court any question of law arising out of the orders of the appellate authority, on the lines of section 10 of the Kerala Land Tax Act, 1961. A new clause for this purpose has been inserted.

11. **New Clause 24.**—The Committee consider that there should be a provision in the Bill for empowering the Government to remit the additional tax in cases where there has been failure or destruction of crops or substantial reduction of yield. A new clause has accordingly been inserted in the Bill.

12. The other changes made by the Committee are either verbal or consequential.

K. CHANDRASEKHARAN,
Chairman of the Select Committee.

THE KERALA ADDITIONAL TAX ON LANDS BILL, 1961

(As amended by the Select Committee)

(Words underlined or sidelined indicate the amendments suggested by the Committee; Omissions are indicated by asterisks.)

A
BILL

to provide for the levy of an additional tax on certain lands.

Preamble.—WHEREAS it is expedient to provide for the levy of an additional tax on certain lands;

BE it enacted in the Twelfth Year of the Republic of India as follows:—

1. **Short title, extent and commencement.**—(1) This Act may be called the Kerala Additional Tax on Lands Act, 1961.

(2) It extends to the whole of the State of Kerala.

(3) It shall be deemed to have come into force with effect on and from the 1st day of April, 1961.

2. **Exemptions.**—(1) Nothing in this Act shall apply to—

(i) lands belonging to the Government;

(ii) Sreepandaravaka lands belonging to the Sree Padmanabhaswami Temple; and

(iii) Sreepadam lands belonging to the Sreepadam Palace.

(2) The Government may, by notification in the Gazette, exempt any land belonging to any public body or institution from the provisions of this Act, if the Government are satisfied that such exemption is necessary in the public interest; and the Government may, by like notification, cancel any such exemption.

(3) All notifications issued by the Government under sub-section (2) shall, as soon as may be after they are issued, be laid before the Legislative Assembly for a period of not less than fourteen days, and shall be subject to such modifications as the Legislative Assembly may make during the session in which they are so laid or the session immediately following.

3. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) "additional tax" means the additional tax on lands imposed under the provisions of this Act;

(b) "appellate authority" means the appellate authority appointed by the Government;

(c) "assessee" means a person by whom additional tax or any other sum of money is payable under this Act, and

includes every person in respect of whom any proceeding under this Act has been taken for the assessment of additional tax payable by him;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "prescribed authority" means the authority appointed by the Government under clause (7) of section 3 of the Kerala Land Tax Act, 1961;

(f) "to hold" with reference to a land means to be in possession of the land as owner or as tenant or as mortgagee.

* * * *

Explanation.—The expression "tenant" shall have the meaning assigned to it in the Kerala Agrarian Relations Act, 1960.

4. **Charge of additional tax.**—(1) Subject to the provisions of this Act, there shall be charged and levied with effect on and from the 1st day of April, 1961, an additional tax at the rate of two rupees per acre per annum, on all lands of whatever description held by a person, the gross income from which is not less than twenty rupees per acre per annum:

Provided that—

(i) no additional tax shall be levied on the lands held by a person if the total extent of the lands held by him does not exceed two acres;

(ii) where a person holds lands liable to be assessed to plantation tax under the Kerala Plantations (Additional Tax) Act, 1960 (Act 17 of 1960), an extent of land equal to the extent of plantation which would be deemed to be held by him under Schedule II of the said Act shall be deducted from the total extent of lands held by him, and the additional tax under this Act shall be charged and levied only on the extent remaining after such deduction.

(2) **Notwithstanding anything contained in Section 22 of the Kerala Agrarian Relations Act, 1960.**—The additional tax on any land shall be paid by the person who holds the land.

(3) The tax charged under this section on any land shall be in addition to the basic tax payable in respect of such land under the Kerala Land Tax Act, 1961.

(4) The provisions of the Kerala Land Tax Act, 1961, and the rules made thereunder applicable for the determination of the gross income from lands for purposes of that Act shall, as far as may be, apply for the determination of the gross income from lands for purposes of this Act.

5. **Return relating to lands liable to additional tax.**—(1) Every person who, on the 1st day of April, 1961, held any land liable to the additional tax under this Act, shall, before the

30th day of September of that year, furnish to the prescribed authority a return in the prescribed form and verified in the prescribed manner and containing such particulars relating to the lands held by him, as may be prescribed.

(2) Every person, who, on the first day of April of any year subsequent to 1961 holds lands liable to additional tax but who has not been assessed to such tax, shall, before the 30th day of September immediately succeeding the date on which he came to hold such lands, furnish to the prescribed authority a return in the prescribed form and verified in the prescribed manner and containing such particulars as may be prescribed.

(3) If the prescribed authority is of the opinion that any person holds land liable to the additional tax under this Act, then, notwithstanding anything contained in sub-section (1) or sub-section (2), it may serve a notice upon such person requiring him to furnish within such period, not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner and setting forth such other particulars as may be required in the notice.

(4) The prescribed authority may, if it is satisfied that it is necessary so to do, extend the date for the furnishing of the return under this section.

6. **Return after due date and amendment of return.**—If any person has not furnished a return within the time allowed under section 5, or having furnished a return under that section discovers any omission or a wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made.

7. **Assessment.**—(1) If the prescribed authority is satisfied without requiring the presence of the assessee or production by him of any evidence that a return made under section 5 is correct and complete, it shall determine the extent of lands held by him for the purposes of the levy of the additional tax and assess the amount payable by him as additional tax on the basis of the return.

(2) If the prescribed authority is not so satisfied, it shall serve a notice on the assessee either to attend in person in its office on a date to be specified in the notice or to produce or cause to be produced on that date any evidence on which the assessee may rely in support of his return.

(3) The prescribed authority, after hearing such evidence as the person may produce and such other evidence as it may require on any specified points, shall, by order in writing, determine the extent of land held by the assessee for the purposes of the levy of the additional tax and assess the amount payable by him as additional tax.

(4) For the purpose of making an assessment under this Act the prescribed authority may serve on any person who has made a return under sub-section (1) or sub-section (2) of section 5 or upon whom a notice has been served under sub-section (3) of that section, a notice requiring him to produce or cause to be produced on a date specified in the notice such accounts, records or other documents as the prescribed authority may require.

(5) If any person fails to make a return in response to any notice under sub-section (3) of section 5, or fails to comply with the terms of any notice issued under sub-section (2) or sub-section (4), the prescribed authority shall determine the extent of lands held by him for the purposes of the levy of additional tax to the best of its judgment and assess the amount payable by him as additional tax on the basis of the extent so determined.

8. **Provisional assessment.**—(1) Notwithstanding anything contained in section 4, where a person holds lands which have not been surveyed and the prescribed authority is satisfied that the extent of lands held by him is such that he is liable to pay the additional tax, the prescribed authority may make a provisional assessment of the additional tax payable by him. For the purpose of making the provisional assessment, the prescribed authority shall, by notice, call upon the person who holds the lands to furnish such particulars relating to the lands held by him as the prescribed authority considers necessary within such time as may be specified in the notice.

(2) If the prescribed authority is satisfied that the particulars furnished by the person who holds the lands are correct and complete he shall make a provisional assessment of the additional tax payable by him on the basis of the particulars so furnished.

(3) If the particulars called for under sub-section (1) are not furnished within the time specified therefor or if the particulars furnished appear to the prescribed authority to be incorrect or incomplete, the prescribed authority may make a provisional assessment of the additional tax payable by the person who holds the lands to the best of its judgment:

Provided that before making a provisional assessment under this sub-section the person who holds the lands shall be given an opportunity to show cause against the proposed assessment.

(4) The order of the prescribed authority under sub-section (2) or sub-section (3) shall be communicated to the person who holds the lands.

(5) The amount of the tax under the provisional assessment fixed under this section shall be recoverable in the same manner as the additional tax.

(6) After a survey has been conducted of the unsurveyed lands, the prescribed authority shall make a regular assessment of the additional tax payable by the person who holds such lands. The provisions of sections 5, 6 and 7 shall apply to such regular assessment subject to the modification that the return under section 5 shall be furnished before the 30th day of September immediately succeeding the date of survey.

9. **Reassessment of additional tax.**—(1) The additional tax assessed under this Act shall be payable by the assessee for every financial year until a reassessment is made under sub-section (3) or sub-section (5) and such reassessment comes into force.

(2) Where subsequent to the date of determination of the extent of lands held by a person liable to pay the additional tax under this Act he comes to hold any land in addition to the lands already held by him, he shall, before the 30th day of September immediately succeeding the date on which he so came to hold such land, furnish to the prescribed authority a return in the prescribed form and verified in the prescribed manner and containing such particulars relating to such land as may be prescribed.

(3) The prescribed authority may determine the extent of land held by the person referred to in sub-section (2) and reassess the additional tax payable by him on the basis of the extent of land so determined.

(4) Where a person liable to pay the additional tax under this Act ceases to hold any land assesed to such tax, he may apply to the prescribed authority for a reassessment or cancellation of the assessment of the additional tax payable by him.

(5) The prescribed authority may, on receipt of an application under sub-section (3), determine the extent of land held by the applicant and reassess the tax payable by him or cancel the assessment, as the case may be, on the basis of such determination.

(6) The provisions of sub-sections (3) and (4) of section 5, section 6 and section 7 shall, as far as may be, apply to the reassessment of the additional tax under sub-sections (3) and (5).

(7) A reassessment under this section shall come into force with effect on and from the first day of April immediately succeeding the date of reassessment.

10. **Notice of demand.**—When any additional tax is due in consequence of any order passed under or in pursuance of this Act, the prescribed authority shall serve on the assessee a notice of demand in the prescribed form specifying the sum so payable.

11. **Appeals.**—(1) Any assessee objecting to the determination of the extent of lands held by him, or to the assessment

of additional tax payable by him, or denying his liability to be assessed under this Act, or objecting to any order of the prescribed authority under this Act may appeal to the appellate authority against such determination, assessment or order, as the case may be:

Provided that no appeal shall lie unless the additional tax has been paid.

(2) The appeal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a fee of five rupees.

(3) The appeal shall be presented within thirty days of the receipt of the order appealed against, but the appellate authority may admit an appeal after the expiration of the period aforesaid if it is satisfied that the appellant had sufficient cause for not presenting the appeal within that period.

(4) The appellate authority may, after giving the prescribed authority and the appellant an opportunity of being heard, pass such orders thereon as it thinks fit.

(5) The order of the appellate authority shall be communicated to the appellant and to the prescribed authority.

(6) The order of the appellate authority shall, subject to the provisions of sections 12 and 13, be final and shall not be called in question in any court of law.

(7) Where the amount of the additional tax paid is in execess of the amount due under the order in appeal, such excess shall be refunded to the person entitled thereto.

12. **Reference to District Court.**—Subject to such conditions and limitations as may be prescribed, the assessee may, by application in the prescribed form within thirty days of the date upon which he is served with notice of an order under sub-section (4) of section 11, require the appellate authority to refer to the District Court any questions of law arising out of such order, and the appellate authority may, within sixty days of the receipt of such application, draw up a statement of the case and refer it to the District Court.

(2) If the District Court is not satisfied that the statements in a case referred under this section are sufficient to enable it to determine the question raised thereby, the Court may refer the case back to the appellate authority to make such additions thereto or alterations therein as the court may direct in that behalf.

(3) The District Court upon the hearing of any such case shall decide the questions of law raised thereby and shall deliver its judgment thereon containing the grounds on which such decision is founded and shall send a copy of such judgment under the seal of the court to the appellate authority which shall pass such orders as are necessary to dispose of the case conformably to such judgment.

(4) The decision of the District Judge on such reference shall be final.

(5) Notwithstanding that a reference has been made under this section to the District Court; additional tax shall be payable in accordance with the assessment made in the case:

Provided that if the amount of assessment is reduced as a result of such reference the amount overpaid shall be refunded.

(6) For the purposes of this section, "District Court" means the District Court havinig jurisdiction over the area in which the land on which additional tax has been levied is situate.

13. **Revision.**—(1) The Board of Revenue may, at any time, of its own motion or within thirty days from the date of the order of the appellate authority on the application of any party, call for and examine the record of any proceeding pending before or disposed of by the appellate authority and may pass such orders as it deems fit:

Provided that no order enhancing the amount of additional tax shall be passed without notice to the party who may be affected by the order:

Provided further that no order passed on the basis of a decision made on a reference to the District Court under section 12 and to the extent to which such order is covered by such decision shall be subject to revision by the Board of Revenue.

(2) Where the amount of additional tax paid is in excess of the amount due under the order in revision, such excess shall be refunded to the person entitled thereto.

14. **Payment of additional tax.**—Any amount specified as payable in a notice of demand under section 10 or an order under section 11, or an order under section 12 or an order under section 13 shall be paid in such number of instalments, within such time, at such place and to such person as may be prescribed, and any assessee failing so to pay shall be deemed to be in default.

15. **Mode and time of recovery.**—(1) When the additional tax is not paid on the due date the arrears of the tax shall bear interest at the rate of six per cent. per annum from the date of default.

(2) The arrears of additional tax together with the interest, if any, thereon shall be a first charge on the interest of the holder of the land subject to the charge for basic tax, and shall be recoverable under the law for the time being in force relating to the recovery of arrears of land revenue; and any sale of such interest for arrears of additional tax and interest, if any, shall be free from all encumbrances.

16. **False statements in declaration.**—If any person makes a statement in a verification mentioned in section 5 or sub-

section (2) of section 11 which is false and which he either knows or believes to be false or does not believe to be true, he shall be deemed to have committed the offence described in section 177 of the Indian Penal Code.

17. **Failure to furnish return or document.**—If any person fails without reasonable cause or excuse—

(a) to furnish in due time any return specified in sub-section (1) or sub-section (2) or sub-section (3) of section 5, or sub-section (2) of section 9; or

(b) to produce or cause to be produced on or before the date mentioned in any notice under sub-section (4) of section 7 such documents as are referred to in the notice, he shall be punishable with fine which may extend to five rupees for every day during which the default continues.

18. **Power to take evidence on oath, etc.**—The prescribed authority, the appellate authority and the revisional authority shall, for the purposes of this Act, have the same powers as are vested in a court under the Code of Civil Procedure, 1908, when trying a suit, in respect of the following matters, namely:—

(a) enforcing the attendance of any person and examining him on oath or affirmation;

(b) compelling the production of documents; and

(c) issuing commissions.

19. **Prosecutions.**—(1) A person shall not be proceeded against for an offence under section 16, or section 17, except at the instance of such officer as may be authorised by the Government in this behalf.

(2) Before instituting proceedings against any person under sub-section (1) the officer so authorised shall call upon such person to show cause why proceedings should not be instituted against him.

(3) The officer so authorised may either before or after the institution of proceedings compound any such offence.

20. **Place of assessment.**—The extent of lands held by a person shall be determined by the prescribed authority of the area in which the lands are situated or, where the lands are situated within the jurisdiction of two or more prescribed authorities, by such of those authorities and in such manner as may be prescribed.

21. **Rectification of mistakes.**—At any time within four years from the date of any order passed by it the prescribed authority or the appellate authority or the revisional authority may, of its own motion, rectify any mistake apparent from the record and shall, within a like period, rectify any such mistake which has been brought to the notice of the prescribed

authority or the appellate authority or the revisional authority, as the case may be, by the holder of the land or other person liable to pay the additional tax:

Provided that no such rectification shall be made which has the effect of enhancing the tax payable unless the holder of the land * * * * has been given a reasonable opportunity of being heard in the matter.

22. **Protection of action taken in good faith.**—(1) No suit against the Government shall be entertained in any civil court in respect of anything done or any order passed under this Act.

(2) No suit, prosecution or other legal proceeding shall lie against any officer for anything in good faith done or intended to be done under this Act or the rules made thereunder.

23. **Power to make rules.**—(1) The Government may make rules for carrying into effect the provisions of this Act.

(2) In particular, and without prejudice to the generality of the foregoing power, the Government may make rules—

(a) as to the procedure to be followed by the prescribed authority and the appellate authority in the proceedings before them;

(b) as to the procedure to be followed in reassessing the additional tax under section 9 and the form of application under sub-section (4) of that section;

(c) as to the form of the notice of demand mentioned in section 10;

(d) as to the form of application under sub-section (1) of section 12;

(e) as to the mode and manner of the assessment and recovery of the additional tax;

(f) as to the service of notices and the communication of orders to parties;

(g) as to the mode of making refunds;

(h) for determining the * * * instalments in wh the additional tax is payable and the dates on which * * * instalments shall be due; and

(i) any other matter which has to be, or may b scribed for purposes of this Act.

(3) All rules made under this Act shall be la period of not less than fourteen days before the I Assembly, as soon as may be after they are made be subject to such modifications as the Assembly during the session in which they are so laid or immediately following.

24. **Remission of additional tax.**—Notwithstanding anything contained in this Act, the Government may remit, in whole or in part, the amount of additional tax payable by any person if they are satisfied that it is necessary to do so on account of the failure or destruction of crops or on account of the fact that the yield in any land held by him has been substantially reduced due to natural causes.

Legislature Secretariat,
Trivandrum, 18th May 1961.

D. TIRUMALAI,
Secretary,
Legislative Assembly.